

EXHIBIT 40

01/25/2012 VOYNOW

STAR NISSAN INC.

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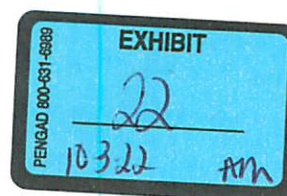
(31) ACCRED COMMISSIONS - (12/31/2011)

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ORIG DATE	DAYS	CONTROL NO	EMPLOYEE NAME	COL#1 AMT	COL#2 AMT
12/22/2008	1104	100	HOUSE	-1342.82	
10/12/2011	80	0296	BUN LEUNG YUEN	-431.60	
10/10/2008	1177	0297	DAWN S SIMON	375.70	-341.71
10/01/2011	91	01299	ANDREW LARUSSO	-700.00	
11/10/2010	416	1528	LUCAS F CEDENO	-524.75	
12/31/2010	365	02366	LAKERAM MOHAN	-447.81	
06/30/2011	184	02900	WAN-TIEN HOU	-1054.78	
01/21/2011	344	03166	KENNETH LIVINGSTON	-587.03	
09/07/2007	1576	3420	CONSTANTINOS TSOLKAS	-9347.02	
11/01/2011	60	03711	GENNARO DECANDITIS	-100.00	
05/24/2010	586	3962	ANTHONY J SIGNORELLI	-2816.42	
11/18/2009	773	4455	JEFFREY R MELTSE	-274.48	
12/10/2010	386	04858	HUMPHREY FERREIRA	-69.50	
10/16/1995	5920	4957	IRA W GOLDBERG	97.20	
09/30/2009	822	05440	DAMIAN VELOZ	-1574.10	
12/31/2005	2191	005464	ROBERT A KALMAN	-2735.68	
01/07/2011	358	6052	JOSEPH KOLB	-670.26	
05/07/2010	603	6092	FRED B BRASWELL	-452.38	
05/31/2010	579	06202	ELLIOTT ROTHMAN	-6050.27	
01/07/2011	358	06589	LIONEL BENJAMIN	-590.45	
1/2005	2191	6721	ALKARIM G. PARDHAN	-17314.87	
1/2009	1053	06804	FERNANDO CEDENO	-192.66	-341.71
02/29/2008	1401	006856	MARC J SIEGEL	-3792.98	
09/24/2010	463	6886	JAMES R ARISMENDY	-946.56	
10/31/2011	61	08371	ANTHONY CRUPI	-1236.28	
10/31/2007	1522	8550	SIN Y CHONG	-3127.00	
10/07/2011	85	08819	CHARLES G CHUNG	-381.81	
11/30/2011	31	08975	LU YI	-499.88	
09/30/2011	92	09007	IMRAN PARDHAN	-1555.73	
11/17/2011	44	09185	THEODOROS MARIO THEODOROU	-4.33	
10/13/2011	79	9674	BAHRAM RANJBAR	-1011.87	
12/31/2011	0	TOY1211		-3197.13	
TOTALS				-62557.55	-683.42

32 records listed.

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01/29/2013 VOYNOW
11:19:34STAR NISSAN INC.
(31) ACCRED COMMISSIONS - (12/31/2012)
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DATE	DAYS	CONTROL NO	EMPLOYEE NAME	COL#1 AMT	COL#2 AMT	TOTAL AMT
02/15/2012	320	100	HOUSE	-1097.16		-1097.16
10/25/2012	67	0296	BUN LEUNG YUEN	-179.96		-179.96
01/13/2012	353	1082	RICHARD SCHULTZ	-148.39		-148.39
10/01/2011	457	01299	ANDREW LARUSSO	-700.00		-700.00
11/10/2010	782	1528	LUCAS F CEDENO	-445.27		-445.27
12/31/2010	731	02366	LAKERAM MOHAN	-953.87		-953.87
02/10/2012	325	02900	WAN-TIEN HOU	-824.06		-824.06
01/21/2011	710	03166	KENNETH LIVINGSTON	-204.24		-204.24
09/07/2007	1942	3420	GUS TSOLKAS	-12177.74		-12177.74
11/01/2011	426	03711	BENNARD DECANDITIS	179.39		179.39
05/24/2010	952	3962	ANTHONY J SIGNDRELLI	-810.09		-810.09
06/22/2012	192	004314	BERNDES DECENA	-2592.86		-2592.86
11/18/2009	1139	4455	JEFFREY R MELTSE	-372.79		-372.79
10/12/2012	80	04858	HUMPHREY FERREIRA	-175.71		-175.71
10/16/1995	6286	4957	IRA W GOLDBERG	-1468.20		-1468.20
11/28/2012	33	05304	BAKTASH RUSTA	-540.56		-540.56
09/30/2009	1188	05440	DAMIAN VELOZ	-1972.55		-1972.55
12/31/2005	2557	005464	ROBERT A KALMAN	-1209.86		-1209.86
10/05/2012	87	6052	JOSEPH KOLB	-287.59		-287.59
03/08/2012	298	6092	FRED B BRASWELL	-305.40		-305.40
05/31/2010	945	06202	ELLIOTT ROTHMAN	-6513.01		-6513.01
01/07/2011	724	06589	LIONEL BENJAMIN	-1320.87		-1320.87
11/07/2005	2557	6721	ALKARIM G. PARDHAN	-9925.00		-9925.00
12/07/2012	24	06804	FERNANDO CEDENO	-271.19		-271.19
02/29/2008	1767	006856	MARC J SIEGEL	-4602.73		-4602.73
10/10/2012	82	6886	JAMES R ARISMENDY	-528.52		-528.52
01/06/2012	360	07177	OSIRIS CEDENO	-4239.15		-4239.15
10/31/2007	1888	8550	SIN Y CHONG	-3532.62		-3532.62
12/21/2012	10	8622	NATHAN ZHENG	-1408.21		-1408.21
09/30/2011	458	09007	IMRAN PARDHAN	-998.35		-998.35
07/13/2012	171	09185	THEODOROS MARIO THEODOROU	-10248.93		-10248.93
10/13/2011	445	9674	BAHRAM RANJBAR	-275.00		-275.00
08/17/2012	136	09976	GABRIEL R RODRIGUEZ	-226.10		-226.10
11/30/2012	31	PTST0Y11		-3780.65		-3780.65
12/31/2012	0	PTST0Y12		-14127.13		-14127.13
TOTALS				-88284.37		-88284.37

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3 1-2013 Commission

35 records listed.

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STAR NISSAN INC.
(31) ACCRED COMMISSIONS - (12/31/2013)
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ORIG DATE	DAYS	CONTROL NO	EMPLOYEE NAME	COL#1 AMT	COL#2 AMT	TOTAL AMT
09/06/2013	116	0328	LUIS M FELIX	-885.96		-885.96
01/13/2012	718	1082	RICHARD SCHULTZ	-373.98		-373.98
11/10/2010	1147	1528	LUCAS F CEDENO	-52.92		-52.92
07/31/2013	153	02323	JEFFERY BOO	-1251.59		-1251.59
10/09/2013	83	02521	CHAOMEI HU	-400.00		-400.00
05/02/2013	243	03166	KENNETH LIVINGSTON	-587.01		-587.01
09/07/2007	2307	3420	GUS TSOLKAS	-12099.41		-12099.41
05/24/2010	1317	3962	ANTHONY J SIGNORELLI	-197.61		-197.61
06/22/2012	557	004314	BERNODES DECENA	-1549.03		-1549.03
08/31/2013	122	04346	THOMAS CARBELLANO	-800.00		-800.00
12/09/2013	22	4429	RAZVAN HOTARANU	-486.05		-486.05
11/18/2009	1504	4455	JEFFREY R MELTSE	-173.13		-173.13
02/15/2013	319	04858	HUMPHREY FERREIRA	-480.50		-480.50
10/16/1995	6651	4957	IRA W GOLDBERG	-4226.13		-4226.13
11/22/2013	39	05304	BAKTASH RUSTA	-753.54		-753.54
12/31/2005	2922	005464	ROBERT A KALMAN	-1238.63		-1238.63
10/05/2012	452	6052	JOSEPH KOLB	-237.54		-237.54
03/08/2012	663	6092	FRED B BRASWELL	-391.49		-391.49
01/07/2011	1089	06589	LIONEL BENJAMIN	-333.04		-333.04
12/05/2005	2922	6721	ALKARIM G. PARDHAN	-2361.68		-2361.68
12/05/2013	25	06804	FERNANDO CEDENO	-1076.40		-1076.40
02/29/2008	2132	006856	MARC J SIEGEL	-886.42		-886.42
01/06/2012	725	07177	OSIRIS CEDENO	-214.71		-214.71
06/30/2013	184	07235	RYAN ONEILL	-932.02		-932.02
12/31/2013	0	8524	MARK S BASSO	-925.95		-925.95
10/31/2007	2253	8550	SIN Y CHONG	-2657.66		-2657.66
09/30/2011	823	09007	IMRAN PARDHAN	-2664.61		-2664.61
07/13/2012	536	09185	THEODOROS MARIO THEODOROU	-581.55		-581.55
12/31/2013	0	9548	PHILLIP GUBISH	-908.08		-908.08
10/13/2011	810	9674	BAHRAM RANJBAR	-995.56		-995.56
08/17/2012	501	09976	GABRIEL R RODRIGUEZ	-443.22		-443.22
12/31/2013	0	TOY1231		-3755.00		-3755.00
TOTALS				-44920.42		-44920.42

32 records listed.

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(31) ACCRED COMMISSIONS - (12/31/2014)
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ORIG DATE	DAYS	CONTROL NO	EMPLOYEE NAME	COL#1 AMT	COL#2 AMT
12/31/2014	0	00	INTERNAL RO	-25.00	
02/28/2014	306	100	HOUSE	-750.00	
03/07/2014	299	0328	LUIS M FELIX	-389.98	
11/07/2014	54	1528	LUCAS F CEDENO	-2319.81	
05/31/2014	214	02323	JEFFERY BOO	-1197.44	
11/07/2014	54	02544	ROBERT TAM	-254.69	
11/07/2014	54	02775	BRIAN SUE SIU YUE	-400.00	
09/07/2007	2672	3420	GUS TSOLKAS	-15331.57	
04/30/2014	245	03535	SHRENIK R DELHIWALA	-1832.18	
10/17/2014	75	3962	ANTHONY J SIGNORELLI	-399.85	
06/22/2012	922	004314	BERNODES DECENA	-3436.93	
08/31/2013	487	04346	THOMAS CARBELLANO	-800.00	
11/07/2014	54	4429	RAZVAN HOTARANU	-561.60	
08/08/2014	145	4455	JEFFREY R MELTSE	-604.47	
03/31/2014	275	04571	ERIC J AHN	-952.12	
10/08/2014	64	04858	HUMPHREY FERREIRA	-268.20	
10/16/1995	7016	4957	IRA W GOLDBERG	-3252.05	
10/05/2012	817	5052	JOSEPH KOLB	-1327.78	
01/01/2014	208	5092	FRED B BRASWELL	-1229.64	
01/01/2011	1454	05589	LIONEL BENJAMIN	-1442.26	
12/31/2005	3287	6721	ALKARIM G. PARDHAN	-2973.20	
12/06/2013	390	06804	FERNANDO CEDENO	-1243.20	
02/29/2008	2497	005856	MARC J SIEGEL	-1475.88	
01/06/2012	1090	07177	OSIRIS CEDENO	-8119.45	
10/31/2014	61	07632	WESLEY HALL	-491.15	
06/06/2014	208	09531	LEOPOLDO HERNANDEZ	-2258.72	
04/01/2014	274	9548	PHILLIP GUBISH	-963.39	
10/13/2011	1175	9674	BAHRAM RANJBAR	-1861.68	
01/01/2014	364	09908	CHRISTINE MANGIONE	-1520.00	
11/07/2014	54	09976	GABRIEL R RODRIGUEZ	-350.45	
01/31/2014	334	605593	MCHAMED AKBAR KHAN	-800.00	
11/30/2014	31		TOY	-8007.08	
11/07/2014	54	TOY1014		-5000.00	
12/31/2014	0	TOY1214		-4000.00	
TOTALS				-75639.77	

34 records listed.

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ORIG DATE	DAYS	CONTROL NO	EMPLOYEE NAME	COL#1 AMT	COL#2 AMT
12/31/2014	0	00	INTERNAL RO	-25.00	
02/28/2014	306	100	HOUSE	-750.00	
03/07/2014	299	0328	LUIS M FELIX	-389.98	
11/07/2014	54	1528	LUCAS F CEDENO	-2319.81	
05/31/2014	214	02323	JEFFERY BOO	-1197.44	
11/07/2014	54	02544	ROBERT TAM	-254.69	
11/07/2014	54	02775	BRIAN SUE SIU YUE	-400.00	
09/07/2007	2672	3420	GUS TSOLKAS	-15331.57	
04/30/2014	245	03535	SHRENIK R DELHIWALA	-1832.18	
10/17/2014	75	3962	ANTHONY J SIGNORELLI	-399.85	
06/22/2012	922	004314	BERNODES DECENA	-3436.93	
08/31/2013	487	04346	THOMAS CARBELLANO	-800.00	
11/07/2014	54	4429	RAZVAN HOTARANU	-561.60	
08/08/2014	145	4455	JEFFREY R MELTSE	-604.47	
03/31/2014	275	04571	ERIC J AHN	-952.12	
10/08/2014	84	04858	HUMPHREY FERREIRA	-268.20	
10/16/1995	7016	4957	IRA W GOLDBERG	-3252.05	
10/05/2012	817	6052	JOSEPH KOLB	-1327.78	
07/1/2014	208	6092	FRED B BRASWELL	-1229.64	
0 /2011	1454	06589	LIONEL BENJAMIN	-1442.26	
12/31/2005	3287	6721	ALKARIM G. PARDHAN	-2973.20	
12/06/2013	390	06804	FERNANDO CEDENO	-1243.20	
02/29/2008	2497	006856	MARC J SIEGEL	-1475.88	
01/06/2012	1090	07177	OSIRIS CEDENO	-8119.45	
10/31/2014	61	07632	WESLEY HALL	-491.15	
06/06/2014	208	09531	LEOPOLDO HERNANDEZ	-2258.72	
04/01/2014	274	9548	PHILLIP GUBISH	-963.39	
10/13/2011	1175	9674	BAHRAM RANJBAR	-1861.68	
01/01/2014	364	09908	CHRISTINE MANGIONE	-1520.00	
11/07/2014	54	09976	GABRIEL R RODRIGUEZ	-350.45	
01/31/2014	334	605593	MOHAMED AXBAR KHAN	-800.00	
11/30/2014	31	TOY		-8007.08	
11/07/2014	54	TOY1014		-5000.00	
12/31/2014	0	TOY1214		-4000.00	

TOTALS

-75839.77

34 records listed.

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STAR NISSAN INC.
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ORIG DATE	DAYS	CONTROL NO	EMPLOYEE NAME	COL#1 AMT	COL#2 AMT	TOTAL AMT
02/28/2014	633	100	HOUSE	-75.00		-75.00
06/30/2015	146	0258	ROLAND ERLIKH	-14290.73		-14290.73
03/07/2014	626	0328	LUIS M FELIX	-373.24		-373.24
02/24/2015	272	00605	EDDIE HUANG	-365.87		-365.87
01/09/2015	318	1082	RICHARD SCHULTZ	-1033.89		-1033.89
11/07/2014	381	1528	LUCAS F CEDENO	-375.81		-375.81
08/12/2015	103	03166	KENNETH LIVINGSTON	-538.37		-538.37
09/07/2007	2999	3420	GUS TSOLKAS	2500.00		2500.00
08/08/2014	472	4455	JEFFREY R MELTSE	-973.48		-973.48
06/24/2015	152	04955	ANDY WONG	-250.00		-250.00
10/16/1995	7343	4957	IRA W GOLDBERG	-3485.25		-3485.25
05/22/2015	185	6052	JOSEPH KOLB	-348.30		-348.30
06/06/2014	535	6092	FRED B BRASWELL	-406.01		-406.01
06/01/2015	175	6721	ALKARIM G. PARDHAN	7784.52		7784.52
12/10/2014	348	06804	FERNANDO CEDENO	-200.00		-200.00
07/22/2015	124	06978	NICHOLAS TSOLKAS	-296.96		-296.96
04/13/2015	224	08307	JON PAUL KOYFMAN	938.37		938.37
05/08/2015	199	008407	FIMA KIR	-337.28		-337.28
05/08/2015	199	09531	LEOPOLDO HERNANDEZ	-429.00		-429.00
10/23/2015	31	009612	GEORGE T ANASTASSIOU	-963.00		-963.00
10/13/2011	1502	9674	BAHRAM RANJBAR	-627.35		-627.35
01/01/2014	691	09908	CHRISTINE MANGIONE	-160.00		-160.00
11/07/2014	381	09976	GABRIEL R RODRIGUEZ	-1058.39		-1058.39
10/01/2015	53	TOY1015		-15563.85		-15563.85
TOTALS				-30928.89		-30928.89

① Are Accrued Com?
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24 records listed.

All Still Employed?